(1946) Department.

Ms SERIES.

G.O. No. 903 Edn.

903

Dated 30-4-1946

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH KANARA DISTRICT BOARD FOR THE YEAR 1944 - 1945.

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Name of auditor: Sri J. Mukunda Rao, District Inspector of L.F.Accounts.

Time taken for audit: 24th August 1945 to 13th September 1945 and 6th October 1945 to 31st October 1945.

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The office of President was held by Sri A. Laxminarayana Rao during the year under report.

2. The receipts and payments during the year are shown in the annual account appended, together with the opening and closing balances. A single cash book was maintained for both the general and the elementary education funds. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1945 and is in agreement with the balance in the Treasury cash book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

4.PENDING PARAGRAPHS OF THE Previous AUDIT REPORT: Paragraph 5 of the audit report for 1943-44. Missing books - Ullal Hindu Girls Elementary school. The result of the investigation by the President may be intimated early.

EXPENDITURE IN EXCESS OF BUDGET APPROPRIATION: SANCTION WANTING:(a) EXPENDITURE was incurred in excess of the total provision in the approved budget under "expenditure - ordinary' without obtaining the specific sanction of Government as required by G.O.No.139 Edn., dated 29th January 1942. Similarly, expenditure was incurred under Capital without budget provision as shown below.

and charges of the year were Rs. 6,60,637-1-3 and Rs.6,00,634-1 respectively.

9. The total number of objections pending and the amount involved are given below the details for which are given in the annual objection statement.

YEAR.	NO. OF ITEMS.	A M O U N T.	
		a.	p.
1942 - 1943.	1	-	
1943 - 1944.	1	25	0
1944 - 1945.	24	507	14 0
	26	532	14 0

Forwarded to the President, District Board, South Kanara District Board in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, Bangalore with your reply in triplicate duly approved by the District Board for submission to Government.

(TRUE COPY)

Examiner's office, MADRAS. | SUPERINTENDENT.

Mvl. 3.12.45.

Annual account of the receipts and charges of the E. D. Fund
unt of the South Kanara District Board, for the year 1944-1945.

Details.	Total Rs as ps	Final Budget appropriation
Opening Balance.		
Receipts- Ordinary.		
1. Education Tax.		
2. Fees & Penalties under the P.E. Act.		
3. Income from Investments etc.,		
4. School Fees.		
5. Endowments.		
6. Contributions.		
7. Other Receipts.		
8. Government Grants.		
(i) Under section 37 of the P.E. Act		
(ii) Under proviso to Sec(3) of the P.E. Act		
9. Contribution from the General Account.		
(a) For Payment of Pensions Gratuity & Allowance.		
(b) For other Purposes.		
10. Investments realised		
11. Advances recovered.		
Deduct Refunds.		
Deduct amount transferred to Capital.		
Total.		

[illegible]	£229 10 -	300
Contributions for Pensions and Leave Allowances.	547 3 -	
[illegible]	608,443 8 -	5 19 410
	5180	5400
Loans and Interest.	£82 8 -	600
Contribution to Revenue Fund.	24,124 -	27,000
Travelling Allowance. [illegible] P.A.	1804 10 -	1800
Amount to Recharge costs for Training.		
Compensation & Equal Pensions Cases.		
House Rent.	14,415 3	50000
Other Items.	18,068 10	18000
Equipment.		
Furniture & Apparatus.	2005 15 -	2000
Library Books & Maps.	985 11 -	1000
Other Items.		
Prizes & Scholarships.		
Repairs to Buildings.	6829 6	8500
Contribution to Pensbeyntho. Road boats	432 -	880
Interest on and Repayment of Debt.	4840 -	4840
Investments made.		
Advances Recoverable.	1926 8 -	2000
Total.	69,4,434 6 9	69,4,430

Replies to the Audit Report on the Ele. Education Fund Accounts of the South Kanara District Board for the year 1944-45.

4. Pending paragraphs of the previous Audit Report.
Paragraph 5 of the Audit Report for 1943-44.

The missing books of Ullal Hindu Girls' Ele. School have been written off in Res. No. 20 dated 16-7-45 of the Education Standing Committee as per recommendation of the Sub Asst. Inspectress of schools Kanara Girls' Range in her Endt. N.Dis 290-44 dated 14-3-45.

5. Expenditure in Excess of Budget Appropriation sanction wanting.

The Government and Director of Public Instruction have been requested to sanction the reappropriation of funds made by the District Board vide this office Ref.C.No. 24719-E7-45 dated 24-1-46 and 7-1-46.

6. Acquittances wanting. All the acquittances, excepting one for Rs 30/-, have since been received. A reminder has been issued in respect of the Money Order acknowledgment for Rs 30/-.

Government of Madras.
Education and Public Health Department.
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Memorandum No. 6576 B2-46-2 dated 25th February 1946.
Letters from the President, District Board, South Kanara, Ref.C.I.No. 24719-E7-45, dated 24the January 1946 and 17th February 1946.
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Elementary Education Fund - Expenditure in excess of budget allotment for 1944-45.

The Government approve the action of the District Board, South Kanara, in having incurred during 1944-45 from the Ele. Education Fund under its control expenditure in excess of the allotment provided in the budget for that year sanctioned in G.O.No. 648 Education dated 26th April 1944.

(sd.) M.V.Subramanian,
Secretary to Government.

Extract from the proceedings of the meeting of the members of the South Kanara District Board dated 24-1-46.

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No. 29. Read- L.F. No. 6896 dated. 11-12-45 from the Examiner of L.F. Accounts forwarding the audit report on the Ele Education Fund Accounts of the South Kanara District Board for 1944-45.

Also draft replies.

LF No 442
18.4.46

EXAMINER'S OFFICE:

Forwarded to the Secretary to Government, Education and Public Health Department, with copies of President's replies and resolution of the District Board.

Paragraph 5: Orders were issued in Govt.Memorandum No.6576/B2/46-2 E.E.H.,dated 25-2-46 and 15344/B2/46-1 E.E.H.,dated 23-3-1946.

6 APR 1946

Assistant Examiner of L.F.Accounts.

4.4.46

ASST. SECRETARY TO GOVERNMENT
20 APR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Audit Report - 1944-45 - Elementary Educatio
District Board - South Kanara - Recorded
C.No. 21/5376/46 p. 10 of From the Ex. of L.E Accounts L.E No. 442 d. 18.4.46
ORDER No 903
M/S
RECORDED -

Annual account of the receipts and charges of the Elementary Education Fund Account of the South Kanara District Board for the year 1944-45.

Heads	Actuals. Rs.	as.	Ps.	Final Budget appropriation.
opening balance	53495	5		5682
Receipts ordinary				
1. Education Tax	189600	-		180120
2. Fees & Penalties under the E.E.Act				
3. Income from investments etc.,	1	3		
4. School Fees	208	2		6000
5. Endowments				
6. Contributions	950			180
7. Other receipts	1577			1500
8. Government Grants.				
(1) Under section 47 of the E.E.Act.	63920			62900
(ii) Under Proviso to Sec.137 of the E.E.Act	375530			374899
9. Contribution from the General Account				
(a) For payment of Temporary Allowance	28975			40450
(b) For other purposes	11,550			
10. Investments realised				
11. Advances recovered	1654	10		3000
Deduct Refunds	5	2		
Deduct amount transferred to capital	1093	10	5	

Actuals	Rs.	Total Rs.	ps.	Final Budget Appropriation
[illegible] and servants	5180	-	-	5400
[illegible]city	282	8	-	300
[illegible]ution to Provident Fund	24724	-	-	27200
[illegible]elling allowance including D.B.E.O's Travelling Allowance [illegible]onds of Teachers sent for [illegible]ining	1204	10	-	1200
[illegible]tingencies and Equipment				
[illegible]se Rent	19475	3	-	20000
[illegible]er items	18038	10	-	18000
[illegible]tments				
[illegible]niture and Apparatus	2005	15	-	2000
[illegible]rary Books and Maps	725	11	-	1000
[illegible]r items.				
[illegible]s and Scholarships				
[illegible]rs to Buildings	6829	6	9	8500
[illegible]tribution to Panchayath (Local bodies)	432	-	-	830
[illegible]rest on on Repayment [illegible]t	4870	-	-	4870
[illegible]stments made				
[illegible]nces Recoverable	1926	2	-	3000
	697444	6	9	674730